

# INHERITANCE AND ESTATE TAX COURT CASE INDEX

436

| Issue  | Cite                    | Last Name                                       | First Name          | TAC  |      | CC   |          | CA   |      | SC   |          | Final |
|--|-------------------------|---|---------------------|------|------|------|----------|------|------|------|----------|-------|
|  |                         |   |                     | Act. | Date | Act. | Date     | Act. | Date | Act. | Date     |       |
| DEDUCTION - COMMISSION EXPENSES CLAIMED FOR INCOME TAX PURPOSES MAY NOT BE DEDUCTED A SECOND TIME AS ADMINISTRATION EXPENSES FOR INHERITANCE TAX PURPOSES        | 81WIS(2d)705<br>WTB8-3  | HAASE A/K/A OSCAR<br>RUDOLPH HAASE,<br>DECEASED | ESTATE OF OSCAR R.  |      |      | R    |          |      |      | R    | 01/03/78 | YES   |
| EXEMPTIONS - TRANSFERS TO VOLUNTARY ASSOCIATIONS ORGANIZED SOLELY FOR CHARITABLE PURPOSES - TRANSFER EXEMPT EVEN THOUGH RELATIVES MAY BECOME BENEFICIARIES       | WTB11-3<br>84WIS(2d)644 | FRAUTSCHY                                       | ESTATE OF BERTIE M. |      |      | R    | 06/03/76 |      |      | A    | 06/30/78 | YES   |
| TRANSFERS IN CONTEMPLATION OF DEATH - TRANSFER FROM JOINT TENANCY TO TENANTS IN COMMON DIDN'T CHANGE OWNERSHIP PERCENTAGE - TRANSFER NOT DIVESTITURE OF PROPERTY | 74WIS(2d)162            | MAVROGENIS                                      | ESTATE OF SAMUEL    |      |      | A    |          |      |      | R    | 10/19/76 | YES   |